

# Exhibit 9



## Solutions

### What is Audit & Assurance?

Auditing is a highly complex process, and the importance of auditors as a vital link in the financial reporting chain has never been more important nor their role as trusted advisors more valued.

Audit is about much more than just the numbers. Those numbers tell a story. Of accomplishments and aspirations. Of projects completed and new plans laid. Audit for Deloitte fuels advancement by demonstrating how things are — and then asking, how can they be made better?

Audit shows where you stand and helps inform your next step. We provide the assurance that future visions are built on strong foundations, that they're informed by relevant insights and guided by sound decisions. In all we do, we illuminate the what, how, and why of change so you're always ready to act ahead.

At Deloitte, we bring assurance to aspiration by delivering a true and valid picture of the world today and by mapping the direction of change as it happens.

### Advancing the audit profession by raising the bar on audit quality

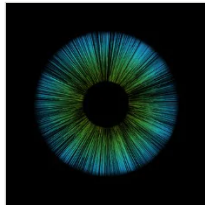
As the world transforms before our eyes, the assurance of a Deloitte Audit has never been more essential. Amidst increasing complexity, we deliver the discernment that supports smart, sure decision-making.

The public trust that we instill is not a static quantity — we look ahead to emerging conditions, continually innovating in both outlook and application to shape the standards that will give comfort to stakeholders in the future.

The people of Deloitte are relentless questioners, deeply skilled in diverse disciplines. In every engagement, we combine deep sector specialization with a breadth of subject matter skills and experience.

Working with Deloitte means engaging with smart, dynamic teams who build an intimate understanding of a business to deliver more valuable interactions and insights.

## Recommendations



**Assurance services**  
Building confidence in an ever changing and complex world



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## Related topics

Finance Transformation

Accounting Advisory

IFRS (International Financial Reporting Standards)

Risk Advisory

Financial Statement Audits

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